

**UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF TENNESSEE
NORTHEASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	No. 2:12-00012
)	Judge Sharp
WESLEY D. BOWDEN, et al.,)	
)	
Defendants.)	

ORDER

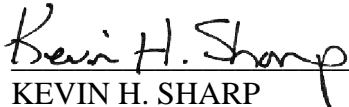
For the reasons set forth in the accompanying Memorandum, the United States of America's Motion for Default Judgment against Defendants Wesley D. Bowden, Betty S. Bowden, Harry B. Doolittle, and Edward A. Denison (Docket No. 66) is hereby GRANTED. The United States of America's Motion for Summary Judgment against Defendant Ralph K. Evans (Docket No. 67) is also hereby GRANTED.

Accordingly, it is hereby ORDERED, ADJUDGED, and DECREED that

- (1) Tenn-Tex Trust is a nominee for Wesley D. Bowden;
- (2) Defendant Wesley D. Bowden was and is the true, equitable, and de facto owner of the real property at issue;
- (3) Defendant Ralph K. Evans has no interest in the real property at issue in this case;
- (4) The United States' tax liens attached to the real property at issue and the liens are foreclosed;
- (5) The real property shall be sold, free and clear of any right, title, lien, claim, or interest of any of the individual Defendants herein; and

(6) The proceeds of the sale of the real property shall be distributed first to the expenses of the sale, and then to pay the federal tax and local property tax obligations of Wesley D. Bowden. The remainder, if any, shall be distributed to the Bowdens or any other individual or entity with a legitimate claim to the proceeds.

It is SO ORDERED.



KEVIN H. SHARP
UNITED STATES DISTRICT JUDGE